

# Senate Amendment 3219

PAG LIN

1 1 Amend Senate File 466 as follows:  
1 2 #1. Page 9, by inserting before line 13 the  
1 3 following:  
1 4 <DIVISION \_\_\_\_  
1 5 FEDERAL REBATES  
1 6 Sec. \_\_\_\_ Section 422.9, Code 2009, is amended by  
1 7 adding the following new subsection:  
1 8 NEW SUBSECTION. 9. In determining the amount of  
1 9 deduction for federal income tax under subsection 1 or  
1 10 subsection 2, paragraph "b", for tax years beginning  
1 11 in the 2009 calendar year, if a refund is attributable  
1 12 to the receipt of an advance refund pursuant to the  
1 13 federal Recovery Rebates and Economic Stimulus for the  
1 14 American People Act of 2008, Pub. L. No. 110-185, the  
1 15 amount of the deduction for the tax year shall not be  
1 16 adjusted by the amount of the advance refund, and the  
1 17 amount of the advance refund shall not be taxable  
1 18 under this division.  
1 19 Sec. \_\_\_\_ RETROACTIVE APPLICABILITY DATE. This  
1 20 division of this Act applies retroactively to January  
1 21 1, 2009, for tax years beginning on or after that  
1 22 date.>  
1 23 #2. By renumbering as necessary.  
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1 27 MERLIN BARTZ  
1 28 SF 466.202 83  
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